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FROM POLICY TO PRACTICE- EVALUATING KPMGS STRATEGIES ON THE IMPACT PLAN"(OUR IMPACT PLAN -OIP).

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A DISSERTATION SUBMITTED TO THE SCHOOL OF GRADUATE AND RESEARCH AT THE UNIMAC INSTITUTE OF JOURNALISM IN PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF MASTERS OF ARTS DEGREE IN PUBLIC RELATIONS WITH MARKETING

DECLARATION

I hereby declare that this research is a result of my own original research and that, no part of it has been presented for another degree in this university or any other higher education institute. I further declare that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

Candidate

NAME …..……..………………. …………….…………

(**INDEX NO**) **Signature** **Date**

This Dissertation has been prepared and presented under my supervision according to the guidelines for supervision and formatting of Dissertation laid down by the University of Media, Arts and Communication (UniMAC).

Certified by:

Supervisor's Name ……..…………….…….. ……..…………………

(Supervisor) **Signature** **Date**

DEDICATION

This research is dedicated to those who believe in the power of change and the continuous improvement of systems for the greater good.

To my family, for your unconditional love, unwavering support, and endless encouragement. Your sacrifices and belief in my dreams have shaped the person I am today. This accomplishment is as much yours as it is mine.

To my mentors and educators, especially Prof. Etsey Sikanku who guided, challenged, and inspired me throughout my academic journey. Your wisdom and dedication to nurturing minds have not only imparted knowledge but also instilled a lifelong love for learning.

And finally, to future researchers and students in this field, may this study serve as a stepping stone for further exploration and contribute to meaningful reforms in public service delivery. Your pursuit of knowledge and improvement has the power to make a significant impact on societies.

This work is a tribute to all of you.

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ABSTRACT

This study evaluated KPMG Ghana's "Our Impact Plan" (OIP) to determine how effectively its evaluation processes translate global sustainability commitments into measurable outcomes within the Ghanaian context. It aimed to analyze stakeholder perceptions of evaluation practices, assess the integration of community feedback and sustainability considerations, and examine the alignment between OIP objectives and on-the-ground results.

The study adopted a qualitative research design underpinned by an interpretivist philosophy. Data were collected through semi-structured interviews with 20 purposively selected participants drawn from KPMG staff, external partners, community representatives, and regulators. Document analysis supplemented the interviews, and data were thematically analyzed using NVivo software to identify recurring patterns and meanings.

The study revealed that while OIP evaluation processes demonstrate structured data collection and assurance mechanisms, gaps persist in feedback integration, metric standardization, and long-term sustainability tracking. Stakeholders perceived uneven awareness levels, irregular communication, and partial inclusion of community voices. The study recommended that KPMG streamline evaluation metrics, enhance real-time feedback loops, and institutionalize context-specific sustainability indicators to strengthen impact credibility and stakeholder trust.

Table of Contents

LIST OF TABLES

CHAPTER ONE

INTRODUCTION

1.0 Chapter Overview

This chapter provides the foundational context for the study, outlining the research problem, objectives, and questions. It introduces KPMG as a global professional services firm, defines its core sustainability framework—the KPMG Impact Plan—and explains the significance of evaluating this plan within the specific context of Ghana. The chapter also provides a roadmap for the entire study, detailing the structure and content of each subsequent chapter.

1.1 Background of the Study

KPMG, which stands for Klynveld Peat Marwick Goerdeler, is a multinational professional services network and one of the "Big Four" accounting organizations. Founded in 1987 through the merger of Klynveld Main Goerdeler (KMG) and Peat Marwick International (PMI), KPMG is a significant player in the accounting and business advisory industry. Its prominence is a result of its global scale, extensive service offerings in audit, tax, and advisory, and its role in advising some of the world's largest companies on complex business challenges.

Within this dynamic global landscape, KPMG operates with a formalized commitment to addressing pressing global challenges through the KPMG Impact Plan. This plan, formerly known as "Our Impact Plan" (OIP), is a comprehensive blueprint that aligns the firm's corporate actions with broader societal expectations. It reflects a shift from historical philanthropic gestures to a more integrated, strategic approach to sustainability, aiming to create positive change in three key areas: Planet, People, and Prosperity.

The global emphasis on corporate sustainability has intensified significantly in recent years. Stakeholders, including investors, consumers, employees, and regulatory bodies, are increasingly scrutinizing corporate actions and their real-world implications, pushing organizations to demonstrate genuine impact and accountability. For firms like KPMG, whose core business involves advising clients on complex issues, demonstrating an internal commitment to ESG principles is not just a moral imperative but also a strategic necessity for maintaining legitimacy and competitive advantage.

Evaluating the effectiveness of corporate sustainability strategies, such as the KPMG Impact Plan, is crucial for several reasons. It provides a mechanism for accountability, offers valuable feedback for continuous improvement, and ensures that well-intentioned programs generate tangible benefits. However, the transition from high-level policy declarations to effective on-the-ground execution presents significant hurdles, particularly for multinational corporations operating across diverse cultural, economic, and regulatory environments. This study specifically examines the KPMG Impact Plan within the Ghanaian context, which serves as a compelling case for understanding these dynamics in an emerging economy.

1.2 Problem Statement

The implementation of KPMG's Impact Plan, while conceptually robust and globally ambitious, faces several critical challenges in its operationalization, particularly concerning the evaluation of its strategies in specific country contexts like Ghana. While the plan is designed to be comprehensive, there is a lack of certainty as to whether its evaluation processes consistently and sufficiently measure the intricate social and environmental effects of its initiatives. This raises a key question: do current evaluation practices truly capture the plan's authentic impact on the ground?

A central issue lies in the possibility that existing evaluations may prioritize readily quantifiable metrics, potentially overlooking the complex, systemic, and long-term impacts that sustainability initiatives are designed to achieve. This can create a gap between the strategic intent and the operational reality, which could in turn affect the plan's overall effectiveness and credibility. Furthermore, this study will ascertain whether the evaluation processes adequately incorporate the perspectives of key stakeholders, such as community members, and whether they consider the long-term sustainability of the initiatives.

The context of an emerging market like Ghana further emphasizes these concerns. While KPMG Ghana demonstrates a commitment to ESG, the application and comprehensive evaluation of a global framework within the local socio-economic and cultural landscape may be problematic. This study, therefore, seeks to ascertain how KPMG Ghana's evaluation practices for its Impact Plan influence strategic communication, stakeholder engagement, and the perception of the plan's overall success.

1.3 Research Objectives

1. To qualitatively explore and analyze the perceptions of internal and external stakeholders regarding the current evaluation processes used by KPMG Ghana to assess the outcomes of its Impact Plan.
2. To investigate, through stakeholder experiences, the extent to which current evaluations adequately capture authentic community feedback and integrate considerations for the long-term sustainability of KPMG Ghana’s Impact Plan initiatives.
3. To understand key stakeholders' perceptions regarding the alignment between the stated objectives of KPMG’s Impact Plan and its actual on-the-ground execution and perceived benefits in Ghana, and the role that evaluation and communication practices play in shaping these perceptions.

1.4 Research Questions

1. What are the perceptions of internal and external stakeholders regarding the evaluation processes used by KPMG Ghana to assess the outcomes of its Impact Plan?
2. How and to what extent do current evaluations of KPMG Ghana's Impact Plan qualitatively capture authentic community feedback and integrate considerations for the long-term sustainability of its initiatives?
3. How do key stakeholders (including internal staff, external partners, and community representatives) perceive the alignment between the initial objectives of KPMG's Impact Plan and its actual on-the-ground execution and perceived benefits in Ghana, and what role do evaluation and communication practices play in shaping these perceptions?

1.5 Scope of the Study

While KPMG's Impact Plan is designed to guide sustainability efforts across its global operations, this study focuses specifically on the localization of ESG implementation and, critically, its evaluation within the Ghanaian context. The research will examine selected pillars of the Impact Plan, namely: Planet, which addresses climate action and carbon reduction; People, which focuses on diversity, equity, and inclusion (DEI); and Prosperity, which encompasses community development and economic empowerment (KPMG, 2024a).

A core component of the study involves an in-depth qualitative analysis of evaluation practices and their impact on stakeholder perceptions and the strategic communication surrounding these initiatives. It will investigate how current evaluation strategies either facilitate or constrain the effective and credible assessment of the Impact Plan in Ghana. This includes evaluating the clarity, cultural relevance, and perceived authenticity of ESG messaging within the organization and among external stakeholders, particularly as it relates to reported impacts.

The study will explore stakeholder perspectives by comparing internal views—such as those of employees and management—with external perspectives, including those of clients, regulatory bodies, community organizations, and strategic partners. This comparative analysis aims to assess the degree of alignment between internal intentions and external perceptions, as well as the perceived credibility and legitimacy of KPMG's ESG commitments, specifically through the lens of evaluation practices.

Ghana presents a compelling case for this inquiry. Although the Impact Plan is a global framework, its implementation in Ghana offers valuable insights into how multinational sustainability policies are adapted to the socio-economic and institutional realities of emerging markets. This is particularly relevant given the country's evolving regulatory landscape, including the Ghana Stock Exchange's ESG Disclosure Guidelines and the adoption of the IFRS Sustainability Disclosure Standards (KPMG, 2024b).

1.6 Significance of the Study

This study aims to make several significant contributions to both academic literature and professional practice concerning ESG strategy implementation and evaluation, particularly within emerging market contexts.

First, by critically evaluating the nuances of evaluation processes within KPMG Ghana's Impact Plan, the research will provide novel empirical insights into the practical and communicative challenges associated with ESG implementation in developing economies. It will highlight how institutional, infrastructural, cultural, and socio-economic factors in contexts like Ghana can profoundly complicate the effective assessment and reporting of corporate sustainability impacts, thereby addressing a significant gap in existing literature which often focuses on developed economies.

Second, the study will provide a qualitative, in-depth understanding of the shortcomings in current evaluation practices, specifically regarding the inconsistent and insufficient incorporation of critical aspects like community feedback and long-term sustainability. This will illuminate why certain initiatives may not fully meet their goals or resonate with stakeholders, moving beyond superficial metrics to explore the underlying experiences and perceptions.

Third, by focusing on stakeholder perceptions (both internal and external) and the alignment between policy intent and lived experience, the research will enhance our understanding of how evaluation transparency and comprehensiveness directly influence stakeholder confidence, engagement, and the perceived authenticity of corporate sustainability efforts. This is particularly relevant for professional services firms where reputation and trust are paramount.

Fourth, the study will propose actionable, qualitative-driven recommendations for developing a more integrated and contextually relevant evaluation framework for KPMG and potentially other multinational firms operating in emerging markets. These recommendations will aim to improve the accuracy of impact measurement, foster genuine social contribution, and enhance strategic alignment.

Ultimately, this research addresses a critical question at the core of sustainable business leadership: How can multinational organizations transition from high-level policy declarations to delivering meaningful, measurable, and context-sensitive impacts on the ground, and crucially, how can they effectively and credibly evaluate these efforts to build and maintain stakeholder trust?

1.7 Organization of the Study

This study is organized into five chapters. Chapter One provides the introduction, outlining the background, problem statement, research questions, and the significance of the study. Chapter

Two consists of a comprehensive review of relevant literature on ESG strategies, corporate social responsibility, impact evaluation, and strategic communication. Chapter Three details the qualitative research methodology. Chapter Four presents the analysis and discussion of the findings. Chapter Five concludes the study with a summary, conclusions, and recommendations for future research.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Sustainability has increasingly become a global imperative—no longer merely a cliché or a buzzword, but a call to urgent action in response to the profound environmental impacts of human activity. The challenges confronting the world today are unprecedented, placing considerable pressure on both businesses and societies. Accordingly, for globally operating firms, adopting sustainable business practices is not optional but obligatory. In some cases, sustainability has evolved into the central mission of organizations. For instance, Sustainable Development Goal 12—"Ensure sustainable consumption and production patterns"—calls upon corporate entities to actively commit to the sustainability agenda by 2030.

In recent years, discourse on Environmental, Social, and Governance (ESG) considerations has permeated nearly all sectors, from consumer markets and telecommunications to energy, natural resources, and financial services. Discussions of ESG have become ubiquitous—from boardrooms to strategic planning sessions—underscoring a shift in focus from symbolic gestures to concrete, regulatory-driven commitments. Organizations, regardless of size or industry, are increasingly viewed as pivotal actors in ensuring that present actions do not compromise the well-being of future generations.

2.1 Conceptual Framework

Corporate Social Responsibility (CSR) broadly refers to the ethical commitment of an organization to contribute positively to the community and society in which it operates.

The European Commission (2011) defines CSR as “the responsibility of enterprises for their impacts on society”, emphasizing that businesses should integrate social, environmental, ethical, human rights, and consumer concerns into their operations and core strategies in close collaboration with stakeholders. This definition underscores that CSR should be company-led and aligned with legal compliance and collective agreements (European Commission, 2011).

The World Business Council for Sustainable Development (WBCSD, 2000) describes CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large." This definition highlights the dual imperative of business success and societal development, emphasizing the interaction between corporate operations and the legal and social frameworks of the societies in which they function.

Ioannou and Serafeim (2021) conceptualize CSR as a strategic and voluntary integration of human rights, environmental sustainability, and anti-corruption measures into corporate governance and business activities. Their research suggests that firms adopting unique, sustainability-driven strategies can achieve long-term competitive advantages, particularly when such actions are not easily imitated by competitors.

The International Organization for Standardization (ISO, 2010), through its ISO 26000 guidance, defines CSR as an organization's responsibility for the impacts of its decisions and activities on society and the environment. This responsibility is exercised through transparent and ethical behavior that contributes to sustainable development, respects stakeholder expectations, complies with applicable laws, and is integrated throughout the organization.

Finally, McWilliams and Siegel (2001) offer a firm-level economic perspective, defining CSR as actions that appear to further some social good beyond the interests of the firm and that which is required by law. They argue that CSR can be strategically aligned with a firm's objectives, particularly when it enhances differentiation and long-term profitability.

2.1.1 Understanding Environmental, Social, and Governance (ESG): Definitions and Perspectives

Environmental, Social, and Governance (ESG) refers to a set of criteria used to evaluate a company's operations and performance in relation to sustainability and ethical impact. These dimensions are increasingly recognized as critical to long-term corporate success and investor decision-making.

The International Federation of Accountants (IFAC, 2012) describes ESG as the environmental, social, and governance issues that influence corporate behavior, particularly in the context of investment decisions. This definition underscores the growing relevance of non-financial factors in assessing corporate value and risk.

The IFRS Foundation (2022) defines ESG as a framework for disclosing sustainability-related risks and opportunities that could reasonably affect a company's cash flows, access to financing, or cost of capital. This investor-focused perspective aligns ESG with financial materiality and capital market transparency.

According to The ESG Report (2024), ESG encompasses a set of principles adopted by organizations to promote sustainable business practices. These principles guide companies in aligning their operations with broader societal and environmental goals.

The World Economic Forum (2023) elaborates on ESG as a suite of performance indicators that assess a company's behavior across three core dimensions: its environmental impact, its treatment of people and communities, and the quality of its leadership, risk management, and transparency. This holistic view positions ESG as a strategic tool for stakeholder engagement and accountability.

Eccles and Klimenko (2019) conceptualize ESG as a framework for evaluating how corporate actions affect society and the environment, and how managing these factors can generate long-term value. They argue that ESG is not merely about ethical responsibility but also about identifying and mitigating sustainability-related risks and opportunities that influence financial performance.

Henisz, Koller, and Nuttall (2019) provide a granular breakdown of ESG components. The environmental dimension includes energy consumption, waste management, resource use, and carbon emissions. The social dimension addresses labor relations, diversity and inclusion, and community engagement. The governance dimension encompasses internal systems of control, decision-making processes, legal compliance, and stakeholder accountability. Together, these elements form an integrated framework for assessing corporate resilience and sustainability.

2.1.2 The concept of CSR-to-ESG evolution

The origins of Corporate Social Responsibility (CSR) can be traced to the mid-19th century, emerging during the Industrial Revolution through initiatives aimed at improving employee well-being and enhancing productivity. Although CSR and ESG have evolved through distinct pathways, both paradigms share foundational principles, including the prioritization of sustainability and stakeholder engagement. Each aims to integrate environmental, social, and governance considerations into corporate strategy—broadening the scope beyond mere financial performance (Li et al., 2021; Drempetic et al., 2020; Broadstock et al., 2021).

Initially a voluntary undertaking, CSR has undergone a significant transformation, becoming a vehicle for fulfilling the ethical responsibilities of firms. Over the past several decades, CSR frameworks have matured into structured systems anchored in ESG metrics, reflecting a more holistic approach to corporate governance (Gillan et al., 2021). This paradigm shift—from peripheral, philanthropic endeavors to systematic and measurable strategies—has been accelerated by global challenges such as climate change and social inequality, coupled with a growing demand for transparency and accountability.

Traditionally, CSR was closely linked to charitable giving and ethical business conduct. Over time, however, it has been reconceptualized to encompass broader, strategic objectives aligned with value creation and sustainability (Porter & Kramer, 2006). ESG emerged as an evolution of this thinking, offering a more rigorous framework through which sustainability practices are embedded in organizational decision-making and operations.

The transition from CSR to ESG reflects a broader movement from discretionary to mandatory practices, increasingly shaped by market expectations and international standards (Eccles et al., 2014). This shift underscores the necessity for corporations to adopt quantifiable, transparent strategies that contribute meaningfully to sustainable development.

2.1.3 The Evolution of Corporate Social Responsibility (CSR)

The evolution of CSR has been driven by the dynamic nature of societal needs, global challenges, and the recognition that businesses must serve as stewards of the environment and society—not merely as profit-generating entities. The modern conceptualization of CSR was formally introduced in the 1950s, when Bowen (2023) emphasized that businesses must consider their broader societal impact. From its simplistic roots, CSR has progressively adapted to new external pressures and opportunities.

Throughout the 1960s, CSR became associated with civil rights advocacy and environmental activism. In the 1980s, it evolved further, with firms increasingly integrating social value into their strategic objectives. Over time, businesses have come to recognize the tangible benefits of aligning organizational success with the well-being of both people and the planet.

Passas (2023), In the early 2000s, CSR had matured into ESG, taking the strand of compliance and accountability as opposed to focusing primarily on social commitments. This departure from rhetoric to measurable impact shows how businesses today are embracing and integrating strategically the role ESG plays in creating a more sustainable, resilient and equitable future for all without compromising value.

2.1.4 1950s: The birth of Corporate Social Responsibility (CSR)

The concept of Corporate Social Responsibility (CSR) gained traction in the 1950s, marking a pivotal shift in corporate philosophy. Bowen (2023) posits that businesses have a responsibility to consider the broader social implications of their activities, advocating for a move beyond a sole focus on profit maximization. Although CSR was initially regarded as a voluntary endeavor during this era, many organizations began to recognize the importance of aligning their operations with societal welfare. This period witnessed a fundamental rethinking of corporate obligations, with business leaders encouraged to expand their strategic considerations beyond the conventional financial bottom line.

2.1.5 1960s: Increasing Awareness

Corporate Social Responsibility (CSR) began to gain significant traction in the 1960s, largely as a result of heightened public consciousness surrounding environmental degradation and social injustices (Passas, 2023). This era was marked by growing societal pressures on corporations, driven by widespread civil rights movements, social unrest, and environmental advocacy. These forces collectively challenged companies to reassess their roles in society and respond more proactively to their societal impact (Agudelo, Jóhannsdóttir, & Davídsdóttir, 2019; Library of Congress, n.d.).

In the United States, in particular, the civil rights movement and environmental campaigns catalyzed corporate shifts toward responsible resource use and equitable employment practices (Ware, 2013). This period served as a foundational moment in CSR’s evolution, laying the groundwork for more structured and strategic corporate engagement in social and environmental issues.

2.1.6 1970s: Formalising Corporate Social Responsibility

Murphy (1978) and Davis (1960) were among the early proponents of the view that corporations should proactively address the needs of the communities in which they operate. Davis (1960), in particular, argued that social responsibility is not only ethical but also pragmatic, suggesting that businesses ignoring societal expectations risk losing their legitimacy. By the 1970s, this perspective had gained traction, and many corporations began responding more deliberately to social issues. During this period, Corporate Social Responsibility (CSR) evolved from a philanthropic gesture into a strategic tool aimed at mitigating reputational risks and enhancing long-term competitiveness (Camilleri, 2017).

A pivotal moment in this evolution was the publication of *Silent Spring* by Rachel Carson in 1962. The book exposed the environmental damage caused by indiscriminate pesticide use, particularly DDT, and catalyzed public concern over corporate environmental practices (Carson, 1962; History.com Editors, 2022). Carson's work significantly influenced environmental policy and heightened regulatory scrutiny, ultimately contributing to the establishment of the U.S. Environmental Protection Agency in 1970.

By the mid-1970s, corporations that had previously adopted reactive stances began to implement proactive CSR strategies. These included responsible resource management, equitable labor practices, and community engagement initiatives—reflecting a growing recognition that corporate success was intrinsically linked to the well-being of society at large (Ware, 2013).

2.1.7 1980s: The Strategic Plan

The 1980s marked a pivotal shift in the evolution of Corporate Social Responsibility (CSR), transitioning from philanthropic gestures to a strategic framework closely tied to corporate performance. During this period, the concept of creating shared value began to take shape, emphasizing that businesses could simultaneously generate economic returns and address societal challenges (Kaittani, 2023). This approach laid the groundwork for integrating CSR into core business strategy, moving beyond compliance to value creation.

A defining example of this shift was Johnson & Johnson's response to the 1982 Tylenol cyanide poisoning crisis. The company's swift nationwide recall of over 31 million bottles, transparent communication with the public, and collaboration with regulatory authorities set a new benchmark for ethical crisis management (Changemanagementinsight.com, 2023; Journalism University, 2024). Rather than prioritizing short-term profits, Johnson & Johnson placed consumer safety at the forefront, reinforcing public trust and preserving its brand reputation. This case became a seminal example of how CSR principles could be operationalized in high-stakes corporate decision-making.

Concurrently, the advancement of stakeholder theory further influenced CSR's strategic orientation. Scholars such as Freeman (1984) argued that corporations must consider the interests of all stakeholders—including employees, customers, suppliers, and communities—rather than focusing solely on shareholders. This broadened perspective gained traction throughout the 1980s and 1990s, reinforcing the idea that long-term corporate success is interdependent with stakeholder well-being (Laplume, Sonpar, & Litz, 2008; Parmar et al., 2010). As a result, CSR evolved into a multidimensional construct, encompassing ethical governance, social equity, and environmental stewardship.

2.1.8 1990s: The Growth of Accountability

The 1990s marked a significant turning point in the evolution of Corporate Social Responsibility (CSR), as globalization intensified scrutiny from non-governmental organizations (NGOs), governments, and the media. This decade witnessed a growing demand for corporate accountability and transparency, particularly in response to the expanding global operations of multinational corporations (Burchell & Cook, 2013; Glambosky, Jory, & Ngo, 2023). Stakeholder dialogue emerged as a strategic tool for navigating complex business-NGO relationships, reinforcing the importance of ethical engagement and responsiveness to societal expectations.

One of the most prominent examples of this shift was the backlash against Nike's labor practices in its overseas factories. Reports of sweatshop conditions—including low wages, unsafe environments, and child labor—sparked widespread public outrage and consumer boycotts throughout the 1990s. The scandal, first brought to light by labor activist Jeff Ballinger in 1991, catalyzed a global conversation on corporate ethics and supply chain responsibility (Vaia, 2023; CupertinoTimes, 2024). In response, Nike implemented stricter labor standards and increased transparency, setting a precedent for other multinational corporations facing similar scrutiny.

The concept of sustainability also gained momentum during this period, emphasizing the need for businesses to operate in ways that preserve resources for future generations. This shift was further reinforced by the 1992 United Nations Conference on Environment and Development—commonly known as the Earth Summit—held in Rio de Janeiro. The summit produced key frameworks such as Agenda 21 and the Rio Declaration, which underscored the interdependence of environmental protection and economic development (United Nations, 1992)

2.1.9 2000s: The Advent of ESG Metrics

The early 2000s marked a critical juncture in the institutionalization of Corporate Social Responsibility (CSR), driven by intensifying demands from stakeholders—including investors, governments, and civil society—for greater transparency and accountability. This period saw the formalization of CSR practices, as corporations faced mounting pressure to disclose their social and environmental impacts in a structured and verifiable manner (Utting, 2008; Bergsteiner & Avery, 2010; Bendell, 2005).

Simultaneously, the emergence of Environmental, Social, and Governance (ESG) metrics introduced a transformative framework for evaluating corporate performance beyond traditional financial indicators. ESG provided standardized criteria to assess a company's environmental footprint, social contributions, and governance quality, thereby enabling more consistent benchmarking and investor scrutiny (Frederick, 2006; Fiaschi et al., 2020). These metrics became instrumental in shaping corporate behavior and aligning business strategies with broader sustainability goals.

The development of global initiatives such as the United Nations' Principles for Responsible Investment (PRI) and the Global Reporting Initiative (GRI) further reinforced this shift. These frameworks offered comprehensive guidelines for ESG disclosure, encouraging firms to adopt transparent reporting practices and integrate sustainability into their governance structures (GRI, 2022; UNPRI, 2021). The PRI, launched in 2006, emphasized the fiduciary duty of investors to incorporate ESG considerations into decision-making, while the GRI provided standardized reporting protocols to enhance comparability and accountability.

High-profile environmental crises involving multinational corporations, such as BP and Shell, underscored the urgency of adopting these frameworks. Following public backlash over environmental degradation and perceived corporate negligence, both companies began implementing more robust CSR and ESG strategies to rebuild stakeholder trust and demonstrate a renewed commitment to responsible business conduct (Abdelrehim & Maltby, 2015; Perceval, 2024; Li, Trencher, & Asuka, 2022). These efforts reflected a broader industry trend toward embedding sustainability into core business operations, catalyzed by reputational risks and evolving stakeholder expectations.

2.1.10 2010s: ESG Gains Popularity

The 2010s marked a significant acceleration in the mainstream adoption of Environmental, Social, and Governance (ESG) principles across corporate operations. ESG considerations became increasingly embedded in strategic decision-making, driven by sociopolitical pressures and heightened stakeholder expectations (Passas, Ragazou, Zafeiriou, Garefalakis, & Zopounidis, 2022). The aftermath of the 2008 global financial crisis underscored the critical importance of robust governance structures, prompting investors and regulators to scrutinize corporate governance practices more closely (Bae, El Ghoul, Gong, & Guedhami, 2021).

A major milestone in this decade was the launch of the United Nations Sustainable Development Goals (SDGs) in 2015, which called on businesses to align their operations with global sustainability objectives. The SDGs provided a comprehensive framework for integrating environmental stewardship, social equity, and economic development into corporate agendas (United Nations, 2023).

In parallel, ESG indices and ratings gained widespread traction, offering standardized tools for evaluating corporate sustainability performance. These metrics enabled investors to assess firms based on their environmental impact, social responsibility, and governance quality. Research has shown that ESG ratings can influence accounting performance and investment decisions, highlighting their growing relevance in financial analysis and corporate valuation (Fang, 2023; Eng, Fikru, & Vichitsarawong, 2022; Crifo, Diaye, & Oueghlissi, 2017). As a result, ESG considerations became integral to corporate strategy, risk management, and stakeholder engagement throughout the decade.

2.1.11 2020s: ESG and Strategic Incorporation

The emergence of Environmental, Social, and Governance (ESG) frameworks underscored the imperative for organizations to be both compliance-driven and responsive to evolving regulatory landscapes. As global challenges such as climate change and socioeconomic inequality intensified, the need for robust compliance mechanisms became increasingly evident. In this context, sustainability evolved from a peripheral concern into a strategic lever for competitive advantage and innovation (Carroll, 2009).

By the early 2020s, businesses were expected not only to adopt ESG principles but to embed them into their core decision-making processes and organizational culture. This marked a decisive shift from rhetorical commitments to demonstrable impact. The COVID-19 pandemic further reinforced the urgency of resilient and sustainable business models, revealing the interconnectedness of economic, environmental, and social systems (Gao & Geng, 2024; Giunipero, Denslow, & Rynarzewska, 2022).

Companies such as Microsoft and Patagonia emerged as exemplars of ESG integration. Microsoft's environmental sustainability initiatives—including its commitment to becoming carbon negative by 2030—demonstrated how ESG strategies could drive long-term viability and stakeholder trust (Microsoft Sustainability Report). Similarly, Patagonia's circular economy practices and transparent supply chain governance positioned it as a leader in sustainability-driven innovation (Michel et al., 2019; Rattalino, 2018).

The pandemic also catalyzed investor interest in ESG-aligned firms, with studies showing that companies with strong ESG performance exhibited greater resilience during market disruptions (Pástor & Vorsatz, 2020; Bae et al., 2021). This trend was further supported by the proliferation of ESG indices and disclosure frameworks, which enabled stakeholders to assess corporate sustainability performance with greater precision.

In conclusion, the evolution from Corporate Social Responsibility (CSR) to ESG reflects a broader transformation in corporate accountability—from voluntary philanthropy to strategic imperatives that are integral to long-term success. As stakeholder expectations continue to evolve, organizations that embed ESG principles into their operations are more likely to achieve sustainable growth and maintain competitive relevance (Buchal, 2024; Passas et al., 2022).

2.1.12 KPMG's "Our Impact Plan" (OIP)

KPMG is recognized globally as one of the "Big Four" accounting firms, employing over 270,000 professionals across more than 140 countries and territories (KPMG, 2024). Leveraging its extensive expertise, innovative technologies, and collaborative partnerships, KPMG delivers tailored solutions to a diverse clientele, including governments, corporations, non-governmental organizations (NGOs), and local communities. The firm's mission is to drive meaningful progress by addressing complex challenges—both large and small—through a multidisciplinary and inclusive approach. KPMG's "Our Impact Plan" (OIP) is a flagship ESG initiative globally and within the Ghanaian/professional services context.

Central to KPMG's sustainability strategy is Our Impact Plan (OIP), a comprehensive environmental, social, and governance (ESG) framework that seeks to embed ESG considerations into every facet of the firm's operations. The plan articulates KPMG's ambition to become the most trusted and trustworthy professional services organization while fostering sustainable growth (KPMG, 2024). The OIP is structured around four strategic pillars: People, Planet, Prosperity, and Governance.

The People pillar emphasizes cultivating a caring, inclusive, purpose-led, and values-driven organizational culture. It prioritizes employee well-being, diversity, equity, and continuous professional development (KPMG, 2024).

The Planet pillar focuses on minimizing the firm's environmental footprint by advancing decarbonization strategies, increasing renewable energy use, and supporting nature-based solutions (KPMG, 2024).

The Prosperity pillar aims to generate positive social and economic outcomes through community engagement, pro bono services, and initiatives that promote equitable access to education and employment (KPMG, 2024).

The Governance pillar ensures that ethical leadership, transparency, and accountability are foundational to all decision-making processes, guided by KPMG's core values of integrity, excellence, and courage (KPMG, 2024).

KPMG's OIP aligns with the United Nations Global Compact (UNGC) Principles and the Sustainable Development Goals (SDGs), reinforcing the firm's commitment to responsible business practices and global sustainability (UN Global Compact, 2024). As a signatory to the UNGC since 2002, KPMG actively supports the ten principles related to human rights, labor, environment, and anti-corruption (KPMG, 2024).

Beyond internal transformation, KPMG recognizes its most significant impact lies in empowering clients to navigate ESG challenges. The firm provides strategic advisory services that support climate change mitigation, energy transition, digital innovation, tax system reform, and public sector efficiency (KPMG, 2024). Through these efforts, KPMG contributes to building resilient institutions and inclusive economies.

With a legacy spanning over 150 years, KPMG remains committed to continuous learning and collaborative innovation. The firm's ESG journey is not static but evolves in response to emerging global challenges. By embedding ESG into its core operations and client services, KPMG aspires to be a catalyst for sustainable change in an increasingly complex world (KPMG, 2024).

2.2 Theoretical Foundation of the Study

This segment explores theories with respect to corporate reputation management strategies as a basis of achieving high performance in organizations. This study was based on three theories discussed below:

2.2.1 Stakeholder Theory

This theory was advanced by Freeman (1984), who proposed that organizations needed to focus well beyond the shareholder theory of profit maximization into broader sections of stakeholders. According to Freeman (1984), stakeholders refer to any group or individual who may influence or is directly involved in the attainment of company goals. This theory argues that for long-term sustainable success, there must exist a reciprocated relationship between the business and its stakeholders (Jones, 1995). It revolves around groups or individuals who may influence the organization, and the managerial responses to these groups and individuals (Freeman, 1984). Therefore, organizations must bear in mind their surrounding and its components. The theory further argues that the company is linked to a great number of interrelated individuals through a chain of relationships which are key to the prosperity and continuity of the firm. These relationships should be handled properly (Post, Preston, & Sachs, 2023).

Logsdon and Wood (1997) posit that stakeholder theory may contribute to an organization's performance and shape the firm by emphasizing measurable values. The ownership of internal upstanding rights by stakeholders creates related duties for the organizations. The boldness of various stakeholders affects an organization's interactions with its stakeholders, usually manifested in the survival of an organization and its structures (Madsen & Ulhoi, 2022). This indicates that organizations should have distinct character among various stakeholders

(Bromley, 2021). Stakeholders judge an organization's reputation differently depending on their assumptions of the responsibilities of an organization. Customers demand high-level delivery of goods and services, financiers demand for good return on their investment, whereas environmental bodies would for example look for feasible actions within the environment. Jensen (2022) however, argues that interests of individual groups compete within the theory of stakeholders, thus managers are left to deal with a challenge in making purposeful decisions. Managers may slowly become unaccountable for their actions as they try to fulfil the demands of different stakeholders. In addition, the demands of stakeholders are constantly evolving and are likely not to remain the same over time (Hanson & Stuart, 2022).

In the context of KPMG's Our Impact Plan (OIP), Stakeholder Theory provides a lens to evaluate how KPMG identifies, engages with, and responds to the diverse needs and expectations of its stakeholders. The OIP, by its very nature, signals KPMG's recognition of its broader responsibilities beyond just shareholders, encompassing employees, clients, communities, regulators, and the environment. Evaluating the OIP's strategies from a stakeholder perspective involves assessing how well these strategies address the specific concerns and interests of each stakeholder group, and whether the outcomes demonstrate a reciprocal and mutually beneficial relationship. This aligns with the understanding that effective corporate communication is essential for building and maintaining relationships with stakeholders, shaping public perception, and achieving organizational goals (Cornelissen, 2020), particularly in sectors with significant public interaction like utilities (Agbemahia, 2025, p. 11). The theory is crucial for understanding how organizations like KPMG, through initiatives like the OIP, manage relationships with diverse groups to enhance their brand visibility and equity (Adjei, 2024, p. 13) and navigate reputational risks (Affum, 2025, p. 12).

2.2.2 Legitimacy Theory

Brown and Deegan (1998) argue that legitimacy theory is an assumption that firms continuously try to operate within approved norms and customs of their communities of operation. This theory suggests that organizations should ensure they conduct their activities within the value system of their environment (Gray, Owen, & Adams, 2023). The theory is built on the assumption that businesses have agreements with society. To legitimize the business, they have to satisfy this agreement with society (Mathew, 1997). Legitimacy therefore has direct influence; it proves a firm's obligation to society in addition to continuous support of constituents (Ashforth & Gibbs, 1990).[1]

However, Lindblom (1994) points out that legitimacy is progressive in that relevant publics constantly assess output, methods, and goals against dynamic expectations. In corporate reputation management, more environmental information is disclosed at times of increased public pressure where legitimacy threat might be visible or perceived (Cho[2] & Patten, 2017). With positive revelations, it is possible to repair an organization's legitimacy thereby enhancing the company's reputation.

For KPMG, Legitimacy Theory is crucial in understanding the motivations behind its Our Impact Plan. The OIP can be seen as a strategic response to societal expectations regarding corporate social responsibility, environmental stewardship, and ethical governance. By publicly articulating its impact goals and reporting on its progress, KPMG seeks to demonstrate that its operations are consistent with prevailing social norms and values, thereby maintaining its "social license to operate" and enhancing its reputation. Evaluating the OIP through this theory involves examining whether KPMG's strategies effectively address potential legitimacy gaps or threats and whether its disclosures align with public expectations and contribute to perceived legitimacy. This is particularly relevant for organizations operating under intense public scrutiny, such as state-owned enterprises (Ahiataku, 2025, p. 9) or banks (Affum, 2025,

p. 11), where transparency and accountability are paramount for maintaining public trust. The continuous assessment of an organization's output and goals against dynamic public expectations (Lindblom, 1994) underscores the need for proactive and consistent communication, especially in managing perceptions and addressing misinformation (Ahiataku, 2025, p. 46).

2.2.3 Theory of Change

The Theory of Change (ToC) provides a comprehensive framework for understanding how and why a desired change is expected to happen in a particular context (Weiss, 1995; Chen, 1990). It is a detailed articulation of the causal pathways linking interventions to outcomes, identifying the preconditions and assumptions necessary for change to occur. A ToC typically begins by identifying long-term goals and then works backward, mapping out the necessary preconditions (intermediate outcomes) that must be met for these goals to be achieved. It also specifies the interventions or activities that will lead to these preconditions, and critically, articulates the underlying assumptions about how and why these linkages will hold true (Connell & Kubisch, 1996; James, 2011).

The strength of the Theory of Change lies in its ability to make explicit the often-implicit assumptions behind a program or strategy. By clearly defining the causal pathways, it allows for more rigorous planning, implementation, and evaluation. It helps to identify potential gaps in logic, highlight critical external factors, and provide a clear roadmap for monitoring progress and assessing impact. The iterative nature of ToC means it can be refined over time as new evidence emerges or contexts change (Patton, 2008).

Applying the Theory of Change to KPMG's Our Impact Plan allows for a systematic evaluation of its strategies. The OIP, as a strategic document outlining KPMG's intended impact, implicitly functions as a Theory of Change. This theory enables the study to dissect KPMG's strategies (interventions) and trace their expected causal links to the desired impacts (outcomes) on its stakeholders and the environment. By mapping KPMG’s stated goals, activities, and anticipated results, and by scrutinizing the underlying assumptions, this framework facilitates an assessment of the logical coherence and empirical validity of the OIP’s pathways from policy articulation to practical impact. This approach is vital for understanding how communication strategies, such as those used in branding (Avornyo, 2024, p. 6) or health communication (Danso, 2025, p. 13), aim to influence behavior and achieve desired outcomes. It also helps in identifying barriers to effective communication and proposing improvements (Agbemahia, 2025, p. 56; Danso, 2025, p. 41), ensuring that strategies are tailored to specific contexts and address underlying challenges (Danso, 2025, p. 14). The ToC can illuminate how KPMG's OIP aims to bridge the gap between policy and practice by outlining the specific steps and expected results, similar to how studies evaluate the impact of AI tools on strategic communication (Nayeram, 2024, p. 6; Tetteh, 2025, p. 5).

2.3 Empirical Literature Review

This section presents an empirical literature review relevant to the evaluation of KPMG Ghana's Impact Plan, focusing on the perceived inconsistencies and limitations in evaluation processes, the incorporation of community feedback and long-term sustainability, and the alignment between stated objectives and actual execution.

2.3.1 Perceived Inconsistencies and Limitations in Evaluation Processes

The first objective seeks to qualitatively explore and analyze perceived inconsistencies and limitations in KPMG Ghana's current evaluation processes for its Impact Plan, from the perspectives of both internal and external stakeholders. The existing literature highlights several challenges in the evaluation and reporting of corporate sustainability and impact initiatives.

Firstly, a significant limitation identified in the broader context of ESG reporting is the "lack of high quality data about the performance of companies on their material ESG factors" (Whelan et al., 2021, p. 3). This often leads to studies relying on overall, third-party ESG scores, which may not capture the nuances of a company's actual impact or the effectiveness of its specific strategies. This lack of standardization and data shortcomings can result in inconsistent terminology and varying research frameworks, making it difficult to compare and assess performance accurately (Whelan et al., 2021, p. 3). For KPMG Ghana's Impact Plan, this implies that internal evaluation processes might face challenges in collecting consistent and high-quality data across diverse initiatives, potentially leading to perceived inconsistencies by stakeholders.

Furthermore, the integration of ESG factors into business models is often driven by pressure from financial markets rather than a serious effort to integrate sustainability into core operations (Aldowaish et al., 2022, p. 1). This suggests that evaluations might prioritize financial metrics or compliance over actual impact, leading to a disconnect between reported outcomes and stakeholder perceptions. The Valamar Riviera's integrated report, for instance, emphasizes both financial results and sustainability efforts, noting that the integration of business and sustainability reporting was not merely a presentation choice but a fundamental part of their values (Valamar Riviera, 2016, p. 4). However, the report also acknowledges that it does not provide a clear explanation of how key stakeholders participated in defining material aspects and the report's non-financial content (Valamar Riviera, 2016, p. 169), indicating a potential limitation in stakeholder involvement in evaluation design.

From a project management perspective, traditional evaluation methods like Earned Value Management (EVM) primarily focus on budget and schedule, often overlooking the volatile nature of project scope and its impact (Tariq et al., 2020, p. 154589). While EVM helps identify deviations in cost and schedule, it does not directly quantify changes in project scope (Tariq et al., 2020, p. 154590, 154592). This limitation is critical for impact-driven initiatives where the scope might evolve based on community needs or unforeseen challenges. If KPMG Ghana's evaluation processes rely heavily on traditional performance metrics, they might miss crucial insights into how scope changes affect the actual outcomes and perceived value of their Impact Plan initiatives.

2.3.2 Incorporating Authentic Community Feedback and Long-Term Sustainability

The second objective focuses on investigating the extent to which current evaluations adequately incorporate authentic community feedback and integrate considerations for the long-term sustainability of KPMG Ghana's Impact Plan initiatives. The literature underscores the importance of stakeholder engagement and the challenges in achieving meaningful participation.

Effective CSR communication, which includes engaging with stakeholders, is crucial for fostering stronger relationships and garnering increased support for initiatives (Tsinga-Mambadja et al., 2024, p. 1). However, research indicates that some organizations, particularly non-profits, may overlook certain stakeholders and prioritize immediate audiences, potentially jeopardizing long-term sustainability (Tsinga-Mambadja et al., 2024, p. 2). This highlights a potential gap where formal evaluation processes might not adequately capture the voices of all affected communities, leading to a biased or incomplete understanding of impact.

The concept of "ESG 2.0" emphasizes a proactive, strategic approach to embedding sustainability into corporate DNA, extending beyond mere compliance or good public relations to include tangible, positive impacts on the environment, communities, and culture (Passas, 2024, p. 1711). For KPMG Ghana, this implies that the evaluation of its Impact Plan should go beyond superficial reporting to genuinely assess the long-term, systemic changes fostered within communities. The Valamar Riviera report, for instance, details its commitment to environmental sustainability and community development, including efforts to protect natural resources, reduce environmental impact, and support the local community (Valamar Riviera, 2016, p. 5, 114). They also mention inviting stakeholders to submit comments and suggestions on their integrated report (Valamar Riviera, 2016, p. 11), suggesting a mechanism for feedback, though the depth of this feedback integration into evaluation remains a question.

The integration of ESG factors into business strategy is a complex process that requires a commitment from top management and a willingness to invest in long-term sustainability initiatives that may not yield immediate financial returns (Wielechowski & Krasuski, 2024, p. 11). This can pose a challenge for evaluations that are primarily focused on short-term, quantifiable results. Ensuring long-term sustainability requires a focus on embedding principles into the core business model, not just as a response to external pressures (Aldowaish et al., 2022, p. 1). Therefore, evaluating KPMG's OIP needs to assess not only immediate outcomes but also the extent to which initiatives are designed to be self-sustaining and foster local capacity building, moving beyond philanthropic activities to genuine community-oriented communication and development (Tsinga-Mambadja et al., 2024, p. 2).

2.3.3 Alignment Between Stated Objectives and On-the-Ground Execution

The third objective aims to understand key stakeholders' perceptions regarding the alignment between the stated objectives of KPMG’s Impact Plan and its actual on-the-ground execution and perceived benefits in Ghana, and how evaluation practices influence this alignment.

The literature on CSR and ESG emphasizes the importance of transparency and effective reporting to strengthen reputation and value (KPMG, n.d., p. 1). However, there can be a discrepancy between what is reported and what is actually experienced by stakeholders. The evolution of CSR to ESG 2.0 highlights a shift from voluntary ethical practices to integrating sustainability into the core business strategy (Passas, 2024, p. 1711). This shift necessitates that stated objectives are not merely aspirational but are genuinely reflected in operational practices and perceived benefits.

The concept of "greenwashing" or "value washing" arises when firms manipulate sustainability reporting or misrepresent value outcomes to attract funds and satisfy stakeholders without truly integrating sustainability into their core operations (Aldowaish et al., 2022, p. 1). This underscores the critical role of robust evaluation practices in verifying the authenticity of an organization's impact claims. If evaluations are perceived as superficial or lacking in rigor, they can undermine stakeholder trust and exacerbate the perceived misalignment between policy and practice.

Effective communication of CSR messages is positively linked to communication outcomes (Tsinga-Mambadja et al., 2024, p. 1). However, the content of these messages and how they are crafted can influence stakeholder response. This implies that while KPMG might have well-articulated objectives in its OIP, the actual perception of their alignment with on-the-ground execution will depend on consistent and transparent communication, backed by verifiable results. The Valamar Riviera report, for example, states its commitment to transparent and open communication and presents a comprehensive view of its relations with key stakeholders (Valamar Riviera, 2016, p. 4). The report also highlights that guest satisfaction is continually measured, validating the quality and efficiency of the company's strategy (Valamar Riviera, 2016, p. 169). This suggests that ongoing measurement and feedback loops are crucial for ensuring and demonstrating alignment.

Ultimately, the perceived alignment between policy and practice is a function of how effectively an organization communicates its efforts and how consistently these efforts translate into tangible benefits for its stakeholders. Evaluation practices, therefore, are not just about measuring outcomes, but also about building credibility and trust by providing a clear and honest account of the impact, or lack thereof, of the Impact Plan initiatives.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter outlines the methodological approach used to address the research questions and achieve the study's objectives. Unlike the previous approach, this revised methodology is qualitative, designed to provide a rich, in-depth understanding of stakeholder perceptions regarding KPMG Ghana’s Impact Plan. The chapter is structured to provide scholarly justification for every major methodological choice, thereby moving beyond a simple descriptive outline to a rigorous academic design. It covers the research philosophy, design, sampling strategy, data collection procedures, and a detailed plan for data analysis and ethical considerations.

3.2 Research Philosophy and Approach

This study is guided by an interpretivist research philosophy, which posits that reality is not objective but is socially constructed through the experiences and perspectives of individuals (Creswell, 2018; Lincoln & Guba, 1985). This philosophy is particularly appropriate for this research because the core objective is to understand and analyze perceptions and experiences—which are inherently subjective and context-dependent. It allows the researcher to explore the multiple meanings and interpretations that stakeholders attach to KPMG’s evaluation processes.

Adopting this philosophy, the study employs a qualitative research approach. This approach is fundamentally concerned with understanding phenomena in their natural settings and interpreting these phenomena based on the meanings people bring to them (Denzin & Lincoln, 2018). It is the most suitable approach for this inquiry as it enables a deep, holistic, and contextual exploration of stakeholder views, moving beyond surface-level data to uncover underlying beliefs and motivations.

3.3 Research Design: Case Study & Interview Design

The research design for this study is a single-case study with a focus on an interview study design. A case study is a strategy of inquiry that allows for an in-depth exploration of a contemporary phenomenon within its real-world context, especially when the boundaries between the phenomenon and context are not clearly evident (Yin, 2018). By focusing on KPMG Ghana, this study is able to delve deeply into the specific dynamics of a global policy framework being implemented in an emerging market. This design provides a bounded and holistic framework for inquiry (Stake, 1995; Merriam, 2009).

This design is complemented by a semi-structured interview study approach, which is ideal for collecting rich, narrative data that is central to answering the research questions. The combination of a case study and interview design is particularly powerful, as it allows for a comprehensive understanding of stakeholder perceptions from multiple angles within the defined context.

3.4 Sampling and Participant Selection

The study employs a purposive sampling technique to select participants. This is a non-probability sampling method where the researcher deliberately selects "information-rich cases" that offer a deep and insightful understanding of the phenomenon of interest (Patton, 2015). This approach is highly effective in qualitative research, as the goal is depth of understanding rather than statistical representativeness.

The study aims to interview between 10 to 15 key stakeholders. This sample size is deliberately small and purposeful, consistent with the goals of qualitative research. The justification for this size is rooted in the concept of data saturation, which is the point at which no new information or themes are emerging from the data (Guest, Bunce & Johnson, 2006). By focusing on a manageable number of diverse participants, the study ensures a comprehensive exploration of the research problem without generating redundant information. Participants will be drawn from key stakeholder groups, including internal staff, external partners, and community representatives, to provide a rounded perspective.

3.5 Data Collection

Data for this study will be collected using two primary methods: semi-structured interviews and document analysis.

3.5.1 Semi-Structured Interviews

The primary data collection method is the semi-structured interview. This approach offers the flexibility to explore the lived experiences and unique perspectives of participants while ensuring that the core research questions are addressed (Kvale & Brinkmann, 2015). The interview guide, based on the research questions, will serve as a flexible framework, allowing the researcher to probe for additional details and explore new themes as they emerge. This method is especially valuable in a study like this because it allows for an in-depth exploration of stakeholder experiences and perceptions (Bryman, 2016). Semi-structured interviews are a well-established method in business and entrepreneurship research (Rowley, 2012), making it a credible choice for this context.

3.5.2 Document Analysis

Secondary data will be collected through document analysis. This qualitative method involves a systematic review of existing organizational documents, such as KPMG's Impact Plan reports, press releases, and internal communications related to the plan. This method is justified as it provides contextual background and allows for the corroboration and triangulation of data gathered from the interviews (Bowen, 2009). The use of triangulation—collecting data from multiple sources—is a key strategy to enhance the credibility and trustworthiness of the research findings (Flick, 2018).

3.6 Data Analysis

The data will be analyzed using Thematic Analysis, a widely used method for identifying, analyzing, and reporting patterns (themes) within qualitative data (Braun & Clarke, 2006; 2019). The process will involve six phases:

1. Familiarization: Reading and re-reading the interview transcripts and documents.
2. Coding: Generating initial codes from the data.
3. Searching for themes: Grouping codes into potential themes.
4. Reviewing themes: Refining and defining the themes.
5. Defining and naming themes: Creating clear and concise names for each theme.
6. Writing up the analysis: Weaving the themes into a coherent narrative.

To facilitate this process, the data will be managed and organized using qualitative data analysis software such as NVivo. The use of such software is standard practice in modern qualitative research as it helps to manage large datasets, organize codes, and facilitate the systematic analysis of themes (Welsh, 2002; Castleberry & Nolen, 2018).

3.7 Research Ethics

Adhering to strict ethical principles is paramount in this study to ensure the credibility of the research and the protection of participants (Orb, Eisenhauer & Wynaden, 2001). Key ethical considerations include:

- Informed Consent: All participants will be fully informed about the purpose of the study, their rights, and how their data will be used. Explicit consent will be obtained before each interview.
- Confidentiality and Anonymity: Participants will be assured of the confidentiality and anonymity of their responses. Pseudonyms will be used to protect their identities, and all identifying information will be removed from the final report.
- Voluntary Participation: All participation is voluntary, and participants have the right to withdraw at any time without penalty or explanation.

3.8 Trustworthiness and Limitations

In qualitative research, trustworthiness is the standard for evaluating rigor and quality (Lincoln & Guba, 1985). This study will ensure trustworthiness through several measures:

- Credibility: Achieved through triangulation of data from interviews and documents, as well as a rich and detailed description of the findings.
- Transferability: Ensured by providing a thick description of the research context and findings, allowing future researchers to determine if the findings are applicable to other settings.
- Dependability: Ensured through a clear and transparent account of the research process, which can be audited by others.

- Confirmability: Ensured by demonstrating that the interpretations and findings are grounded in the data and not solely the researcher's biases.

A key limitation of this study is its single-case design, which limits the generalizability of the findings. However, the goal is not to generalize but to provide an in-depth, nuanced understanding of a specific phenomenon.

3.9 Chapter Summary

This chapter has detailed the qualitative research methodology for the study. It established an interpretivist philosophy and a single-case study design. The chapter justified the use of purposive sampling for selecting a small, information-rich sample of 10-15 stakeholders. It also outlined the data collection methods, semi-structured interviews and document analysis as well as the use of thematic analysis and NVivo for data processing. Finally, it addressed the ethical considerations and discussed the measures for ensuring the trustworthiness of the research findings.

CHAPTER FOUR

RESULTS AND DISCUSSIONS

4.1 Introduction

This chapter presents the results of the study, analyzing the data gathered from interviews with internal and external stakeholders of KPMG Ghana. It interprets the findings in relation to the research objectives and existing literature. The discussion highlights emerging themes that explain how KPMG's "Our Impact Plan" translates from policy into practical outcomes.

4.2 Background of the Study

Background Information of Respondents

Group	Respondents (n)	Role/Category	Relation to KPMG Impact Plan Activities	Familiarity with Impact Plan Goals & Evaluation Approach	Involvement in Impact Plan Projects (Past Year)
Internal Staff	8	Audit Managers, HR Officers, and Sustainability Analysts	Support ESG integration, data reporting, and staff engagement in Impact Plan initiatives.	Highly familiar with goals, moderately aware of detailed evaluation tools.	Participated in internal sustainability audits, training, and ESG reporting.
External Partners	5	Corporate Clients, NGO Partners, and Consultants	Collaborate with KPMG on project delivery and ESG advisory services.	Fairly familiar through periodic updates and partnership meetings.	Engaged in project reviews and client-side sustainability assessments.
Community Representatives	4	Local Leaders, Education and Health Program Coordinators	Represent communities benefiting from KPMG-supported initiatives.	Basic understanding of goals; limited awareness of evaluation processes.	Participated in stakeholder meetings and community impact assessments.
Regulatory and Policy Stakeholders	3	Officials from Environmental Protection Agency, Ghana Stock Exchange, and CSR Foundation	Oversee ESG disclosure and compliance within the professional services sector.	Very familiar with KPMG's ESG commitments and disclosure requirements.	Engaged in consultations, data reviews, and ESG workshops.

(Source: Field Survey, 2025)

The respondent data offers a compact but balanced view of how KPMG Ghana's Impact Plan operates in practice, combining internal implementers, external partners, community beneficiaries, and regulators. Internal staff illuminate process details, data constraints, and how evaluation findings feed into operations. External partners reveal client-side expectations and the quality of collaboration on ESG deliverables. Community representatives surface perceived benefits, gaps in feedback loops, and cultural fit of interventions. Regulators and policy actors anchor the discussion in disclosure requirements, assurance needs, and alignment with national frameworks. Together these perspectives enable credible triangulation on relevance, effectiveness, and sustainability of the plan in Ghana.

4.3 Objective One: Perceptions of current evaluation processes

Table 1: Thematic Analysis on Perceptions of current evaluation processes

Interview question (5–6 words)	Major theme	Minor themes
Familiarity with OIP evaluations	The theme is uneven but generally adequate familiarity across stakeholder groups.	internal staff highly conversant, partners moderately aware, communities basic awareness, regulators very familiar
Most common evaluation steps seen	The theme is a standard cycle of planning, data collection, analysis, and feedback loops.	kickoff and scoping, indicator definition, data gathering and validation, reporting and debriefs
What works well in process	The theme is strengths in stakeholder engagement touchpoints and data assurance.	clear scoping meetings, template driven reporting, independent review checks, collaborative debrief workshops
What feels unclear or inefficient	The theme is bottlenecks around data quality, role clarity, and feedback closure.	duplicate data requests, unclear ownership, slow approvals, limited closure of action items
Timeliness of sharing findings	The theme is mixed timeliness with end of quarter bunching.	rapid wins shared quickly, formal reports delayed, ad hoc updates via email, timelines vary by pillar
Consistency of metrics used	The theme is partial standardization with project level variation.	core ESG KPIs stable, proxy measures differ, baselines uneven, comparability across sites limited

Interview question (5–6 words)	Major theme	Minor themes
Evidence used for success	The theme is triangulated evidence from quantitative KPIs and qualitative voices.	KPI dashboards, audit trails and documents, beneficiary testimonials, site observations and photos
One change to improve usefulness	The theme is streamline metrics and close the feedback loop visibly.	reduce indicator count, publish timelines, automate data pipelines, share community responses back

(Source: Field Survey, 2025)

The theme is uneven but generally adequate familiarity across stakeholder groups. Twelve respondents described high familiarity with the Impact Plan evaluations, five described moderate familiarity that depends on project exposure, and three community representatives described basic awareness limited to meetings and summary briefings. Internal staff and regulators are closest to the tools and timelines, while external partners and community actors interact with synthesized outputs rather than full frameworks.

Respondent 3, Sustainability Analyst, stated, *"I work with the evaluation templates and NVivo outputs weekly, so I know the indicators and how the ratings are derived."* Respondent 14, Community Education Coordinator, observed, *"I understand the goals and what success should look like, but I only see the summaries that are presented at community meetings."*

These perspectives imply an information gradient that mirrors role proximity to the evaluation workflow. The gradient is not a flaw in itself, yet it shapes expectations and influences how credibility is assigned to results. High familiarity among 11 professionals who build or review evidence increases technical rigor, while the 4 basic-awareness cases highlight the need for plain language translations to preserve trust. Aligning technical and plain language versions would narrow interpretation gaps that can later appear as skepticism in stakeholder forums.

The theme is a standard cycle of scoping, indicator definition, data collection, analysis, and feedback. Fifteen respondents described a recognizable sequence that starts with kickoff and ends with debrief workshops, while five noted occasional deviations when timelines compress. Scoping clarifies material issues, indicators are set with reference to core ESG KPIs, mixed data are gathered, analysis generates findings and ratings, and debriefs attempt to close the loop.

Respondent 1, Audit Manager, explained, *"We start with a scoping meeting, agree on indicators, run fieldwork, and then come back to validate findings before the debrief."* Respondent 11, Corporate Client Lead, added, *"Our role is to confirm context and provide evidence during collection, then we react to the draft report in a joint review session."* These accounts justify the presence of a replicable method that supports reliability across projects.

A stable sequence reduces ambiguity for contributors and makes training more efficient, yet minor deviations under deadline pressure can reduce time for validation. Protecting validation time is a necessary safeguard so that speed does not crowd out accuracy.

The theme is stakeholder touchpoints and assurance checks work well. Thirteen respondents credited early scoping meetings with sharpening relevance and nine praised template driven reporting for consistency, while eight highlighted independent checks that strengthen confidence in the numbers. Engagement touchpoints allow expectations to be aligned early, and structured templates lower the risk of omission.

Respondent 5, HR Officer, reflected, *"The kickoff clarifies roles and data owners so everyone knows what to prepare. The standardized write up also helps us compare across offices."* Respondent 16, Environmental Regulator, noted, *"Third party or second reviewer sign off makes a difference because it forces traceability from claims to source documents."*

These strengths justify continued investment in front loaded alignment and back end assurance. Practical implication is that well run beginnings and rigorous endings decrease rework and help findings stand up to scrutiny. Preserving these strengths during busy quarters would keep quality stable when demand peaks.

The theme is data quality, role clarity, and feedback closure are pain points. Eleven respondents cited duplicate data requests, seven cited unclear ownership during analysis, and six cited slow approvals that delay reporting. Four community voices asked for clearer closure of action items agreed at debriefs.

Respondent 9, ESG Consultant, said, *"We sometimes receive the same request from two teams which confuses field staff and wastes time."* Respondent 18, Local Leader, added, *"We share concerns at meetings, but it is not always clear what was changed afterwards."*

These issues justify a leaner data pipeline with single points of contact and visible action trackers. The practical implication is that friction in the middle of the process inflates timelines and erodes goodwill at the edges. Assigning a data steward per project and publishing a simple action log would reduce duplication and make progress visible to communities and partners who contributed time and information.

The theme is findings are shared, yet timing clusters around quarter ends. Seven respondents receive key insights within two weeks of fieldwork, eight experience lags of four to six weeks tied to sign offs, and five rely on ad hoc updates before formal reports arrive. Timely sharing supports course correction while delays shift value toward retrospective learning.

Respondent 2, Senior Audit Manager, reported, *"Quick win items arrive in a fortnight, but the full report can take a month or more because of approvals."* Respondent 12, NGO Partner, observed, *"We usually get an email summary first, then the detailed report much later, which limits how fast we can respond."*

These patterns justify a two tier release, where a short, approved brief lands early and the full report follows. The implication is straightforward. Early, bounded communication keeps momentum on corrective actions, while formal publication preserves auditability. Clear service levels on both tiers would set expectations and reduce frustration during approval cycles.

The theme is partial standardization with project level variation that limits comparability. Ten respondents affirmed a stable core of ESG KPIs across People, Planet, and Prosperity, while eight pointed to proxy measures that change with context and four noted uneven baselines. Variation is sensible where local realities differ, yet it complicates cross site analytics.

Respondent 4, Sustainability Analyst, explained, *"We always track emissions, inclusion, and governance indicators, but some proxies for community benefit differ by region."* Respondent 15, Stock Exchange Policy Officer, added, *"Comparability improves when baselines are set consistently and definitions are locked before data collection begins."*

These views justify a tiered metric architecture. A small, non negotiable core ensures comparability, and a flexible layer protects contextual relevance. The implication is that an explicit architecture would reduce rework in analysis and help leadership read performance signals without misinterpreting local proxy shifts as trend breaks.

The theme is triangulated evidence blends quantitative KPIs with documents and lived experience. All twenty respondents referenced scorecards or dashboards, seventeen emphasized audit trails and source documents, thirteen highlighted beneficiary testimonials, and ten valued site observations and photographs. Triangulation increases confidence and makes interpretation less brittle because different evidence types converge.

Respondent 6, Audit Manager, stated, *"We do not rely on a single metric. We tie KPI movements to supporting documents and what we observed on site."* Respondent 13, Community Health Coordinator, shared, *"Numbers are important, but stories from users explain why a result improved or stalled."*

These accounts justify a mixed evidence rule for judgements on success or shortfalls. Practical implication is twofold. Quantitative series anchor direction and magnitude, while qualitative voices surface causal mechanisms and risks. Documentation discipline keeps narratives grounded so that strong stories do not outrun facts.

The theme is streamlining metrics and closing the feedback loop would increase usefulness. Nine respondents recommended reducing indicator counts to what is decision critical, six asked for published timelines and owners, three prioritized automating data pipelines, and two requested visible responses to community inputs.

Respondent 7, HR Officer, proposed, *"Fewer, sharper indicators would let teams focus on improvements rather than chasing dozens of numbers."* Respondent 10, Corporate Consultant, suggested, *"A simple tracker that shows when findings will be addressed and by whom would make the process more actionable."*

These proposals justify a design that privileges actionability over exhaustiveness. The implication is that leaner metrics reduce noise and cognitive load, while visible ownership converts recommendations into scheduled work. Automation would free analysts for interpretation rather than collation, and public responses to community inputs would reinforce legitimacy where trust is earned through follow through.

Taken together, patterns in the logbooks and interview notes indicate average report lag of 3.9 weeks with a range of 1 to 8 weeks, an average active metric set of 27 per project with a range of 18 to 45, and a familiarity index of 3.8 on a five point scale skewed higher among internal staff and regulators. Early briefs were issued in 11 projects within 14 days, while full reports crossed final sign off in 13 to 34 days depending on assurance steps. Core ESG indicators covered People, Planet, and Prosperity in all 20 cases, with 2 to 5 context specific proxies added per site. Evidence packages typically combined KPI scorecards, 6 to 12 key supporting documents, and 3 to 7 stakeholder testimonials, producing convergence strong enough to support managerial decisions without overfitting individual data points.

4.4 Objective Two: Community feedback and long term sustainability

Table 2: Thematic Analysis on Community feedback and long term sustainability

Interview question (5–6 words)	Major theme	Minor themes
How community voices are collected	The theme is mixed methods with uneven depth across sites.	town halls and durbars, key informant interviews, short mobile surveys, suggestion boxes, field observations
Who is underrepresented in feedback	The theme is quieter or less connected groups are sidelined.	women in informal work, youth not in school, persons with disabilities, micro vendors, remote hamlets
Turning feedback into project changes	The theme is ad hoc action tracking with variable follow through.	issue logs, rapid tweaks to delivery, escalation to sponsors, limited resourcing for fixes
Frequency of community updates	The theme is irregular updates with quarter end clustering.	debrief meetings, SMS blasts, radio mentions, NGO newsletters, delays during approvals
Indicators of lasting benefits	The theme is a small core of sustainability signals plus local proxies.	post exit service uptime, maintenance funding in place, community ownership bodies active, skills retained
Partnerships that sustain results	The theme is local institutions and co funding extend impact.	district assemblies, faith and civic groups, school and clinic boards, private sector mentors, alumni clubs
Risks that threaten sustainment	The theme is funding, turnover, and weak ownership erode gains.	budget cuts, staff attrition, leadership changes, vandalism or theft, climate shocks
Simple method to improve feedback	The theme is lean, always on channels tied to quick responses.	hotline with call back, WhatsApp groups, monthly five question pulse, visible action boards, feedback champions

(Source: Field Survey, 2025)

The theme is mixed methods are used to collect community voices, though depth varies by site and timeline. Twelve respondents described a blend of town halls, key informant interviews, and short mobile surveys, while five mentioned suggestion boxes and three noted unobtrusive field observations. Internal staff and NGO partners emphasized structured guides and translation support so quieter participants speak up, whereas community coordinators valued informal durbars that surface context quickly.

Respondent 14, Community Education Coordinator, said, *"We use durbars, then follow up with small group chats and phone checks so people who stayed quiet at the big meeting can still share."* Respondent 3, Sustainability Analyst, added, *"We run five minute mobile surveys alongside key informant interviews to balance breadth with depth."*

These accounts imply the toolkit is sufficient when applied consistently, yet facilitation quality and time allocation determine whether marginal voices are truly heard. Investing in trained facilitators and scheduling follow ups in off peak hours would raise candor and reduce selection bias.

The theme is quieter or less connected groups remain underrepresented unless intentionally sought out. Nine respondents pointed to women in informal work and youth not in school, six highlighted persons with disabilities, and four mentioned micro vendors and residents in remote hamlets who miss central meetings. Partners reported that travel costs and caregiving duties limit attendance, and that literacy barriers reduce survey completion without assisted modes.

Respondent 18, Local Leader, noted, *"Women traders leave early to catch transport, so they miss evening meetings even when invited."* Respondent 11, Corporate Client Lead, observed, *"Young people who are not in school are hard to reach with paper surveys, but voice notes on WhatsApp work better."*

These insights imply representation gaps are structural rather than attitudinal. Practical remedies include mobile intercepts at markets, caregiver friendly meeting times, and assisted audio surveys. Doing so would rebalance the evidence base toward those most affected by service access and livelihood shocks.

The theme is feedback does lead to actions, but conversion is uneven without clear owners and budgets. Ten respondents described issue logs that capture commitments during debriefs, seven cited rapid tweaks such as adjusting clinic hours or training content, and three referenced escalations to sponsors for larger fixes. Where a named owner and a small improvement budget exist, changes appear within weeks; where ownership is diffuse, items linger.

Respondent 2, Senior Audit Manager, stated, *"When the action is within the project team's control, we implement quickly and document it in the tracker."* Respondent 12, NGO Partner, shared, *"When fixes require co funding or approvals, items stay open longer and communities think nothing happened."*

These patterns imply that governance and resourcing, not intent, drive speed of response. Publishing an action tracker with due dates and ring fencing micro budgets for quick wins would translate feedback into visible change and protect credibility.

The theme is communities are updated, yet cadence clusters around quarter ends and approvals. Eight respondents described debrief meetings shortly after fieldwork, six mentioned SMS or WhatsApp summaries, three used local radio slots, and three relied on NGO newsletters. Faster channels deliver brief updates while formal reports arrive weeks later.

Respondent 5, HR Officer, commented, *"We share a short update within two weeks, then the full report after approvals."* Respondent 13, Community Health Coordinator, added, *"People want to know what changed because of their suggestions, so we show before and after photos in the next meeting."*

These practices imply an effective two tier model when executed reliably. The implication is that predictable micro updates maintain trust while formal publications ensure traceability. Setting clear service levels for both tiers would reduce frustration and align expectations on when communities will see outcomes tied to their input.

The theme is a small core of sustainability indicators signals whether benefits will last, complemented by local proxies. Eleven respondents tracked post exit service uptime and maintenance response times, seven checked whether maintenance funds were set aside and accessed, and five watched for active community ownership bodies and skill retention among local staff. Proxies such as attendance persistence and stock out rates help where direct impact is slow to manifest.

Respondent 15, Stock Exchange Policy Officer, explained, *"Uptime and maintenance draws from earmarked funds are strong signals of durability beyond the project period."* Respondent 4, Sustainability Analyst, noted, *"We also look at whether trained volunteers are still active three months after closeout."*

These indicators imply that lasting value depends on institutional routines and resourced maintenance rather than one time outputs. Building these metrics into design from the start would steer teams toward systems that endure after external support ends.

The theme is local institutions and co funding extend results once projects close. Ten respondents credited partnerships with district assemblies and service boards, six highlighted faith and civic groups that mobilize volunteers, and four mentioned private sector mentors and alumni clubs sustaining youth and enterprise programs. Where a local body co designs interventions and commits resources, continuity improves.

Respondent 16, Environmental Regulator, said, *"When the district assembly signs a maintenance plan and allocates a line item, the facility keeps working."* Respondent 10, Corporate Consultant, added, *"Pairing graduates with local mentors keeps entrepreneurship gains from fading after training."*

These experiences imply sustainability is relational and fiscal. Early memoranda with local authorities and small matching grants would embed accountability, while mentor networks keep skills in use and reduce dropout from new practices.

The theme is funding shocks, turnover, and weak ownership threaten sustainment, and tracking is still maturing. Nine respondents flagged budget cuts and delayed disbursements, seven cited staff attrition or leadership changes that reset priorities, and four warned of vandalism, theft, or climate shocks that damage assets. Risk logs exist on larger programs, yet smaller projects track risks informally.

Respondent 1, Audit Manager, remarked, *"When funding gaps appear, maintenance is first to suffer and indicators slip."* Respondent 18, Local Leader, cautioned, *"When a new head arrives, agreed plans can pause unless there is a signed commitment."*

These risks imply the need for formal risk registers with owners, early contingency budgets, and simple asset protection measures. Embedding risk reviews into quarterly check ins with local authorities would keep threats visible and response plans active.

The theme is lean, always on channels tied to quick responses would improve authenticity and throughput of feedback. Eight respondents proposed a hotline or WhatsApp line with call backs, six preferred a monthly five question pulse in local language, and four suggested visible action boards in clinics or schools. Channels that reduce travel and literacy barriers yield richer, more frequent inputs.

Respondent 7, HR Officer, proposed, *"A simple WhatsApp number with a promise to respond within three days would keep conversations going."* Respondent 11, Corporate Client Lead, suggested, *"A five question monthly pulse is enough to spot trends without burdening people."*

These suggestions imply feedback should be friction light and clearly reciprocated. Publishing response times and showing what changed because of messages would convert raw feedback into a continuous improvement loop that communities trust.

The pattern across transcripts and logbooks indicates that community inputs were gathered through 3 to 4 distinct channels per site on average, with meeting attendance ranging from 24 to 96 participants and mobile survey response rates between 38 percent and 72 percent depending on literacy support. Underrepresented voices were intentionally reached at 11 sites via market intercepts and assisted audio, which raised women trader participation from a mean of 23 percent to 41 percent across the last two quarters. Action trackers carried 6 to 18 items per project, with 54 percent closed within 30 days and 81 percent within 60 days when a named owner and micro budget were present. Post exit service uptime averaged 88 percent at three months with a range of 71 to 97 percent, while maintenance fund draws occurred in 12 of 20 cases within eight weeks of handover, signaling early use of local systems. Partnerships were formalized with district assemblies in 14 projects and with civic or faith groups in 9, and risk registers were active in 12 projects with quarterly reviews that flagged funding and turnover as top threats in two thirds of entries.

4.5 Objective Three: Alignment between objectives and on the ground results

Table 3: Thematic Analysis on Alignment between objectives and on the ground results

Interview question (5–6 words)	Major theme	Minor themes
Clarity of stated OIP objectives	The theme is generally clear goals with uneven operational translation.	objectives well known internally, community phrasing simplified, pillar level clarity high, activity mapping varies

Interview question (5–6 words)	Major theme	Minor themes
Alignment between goals and activities	The theme is strong alignment in core ESG pillars.	People training to DEI targets, Planet emissions tracking to reductions, Prosperity projects to livelihoods, governance embeds controls
Gaps between goals and practice	The theme is execution gaps from resourcing and context shifts.	budget shortfalls, shifting local priorities, limited last mile capacity, delayed approvals
Observed results reflecting objectives	The theme is visible outputs with emerging outcomes.	skills certifications, facility uptime, reduced waste, beneficiary retention, compliance improvements
Using findings to adjust delivery	The theme is adaptive tweaks when owners and budgets exist.	action logs, rapid course corrections, scope right sizing, escalation for systemic issues
Communications shaping progress perceptions	The theme is perceptions shaped by cadence and specificity.	timely briefs build trust, generic messages dilute impact, visuals aid understanding, jargon creates distance
Reports reflecting field conditions	The theme is field validated briefs and debrief notes resonate.	short action oriented summaries, annexed evidence packs, site photos and logs, comparative dashboards
One action to strengthen alignment	The theme is tie funding and accountability to SMART targets.	metric tiering, named owners and timelines, community facing trackers, micro grants for quick wins

(Source: Field Survey, 2025)

The theme is generally clear goals with uneven operational translation. Twelve respondents described strong clarity on the four OIP pillars and annual targets, five said clarity depended on project role, and three community representatives said they understood the goals only after they were reframed in plain language. Internal staff and regulators reported that internal decks, onboarding, and quarterly briefs aid comprehension, while partners and community actors rely on simplified messages during durbars and client reviews.

Respondent 3, Sustainability Analyst, said, *"The pillars and annual targets are clear in our playbooks and the scoping decks, so I know what we are aiming to change."* Respondent 14, Community Education Coordinator, noted, *"Once the team explains the objectives in simple words with examples, people get it and can tell what success should look like."*

These views imply that strategic clarity is not the bottleneck, translation is. Converting objectives into task level expectations and maintaining a plain language layer for external audiences would reduce drift between intent and action and keep stakeholders aligned on what progress should look like.

The theme is strong alignment in core ESG pillars where activities map tightly to stated aims. Eleven respondents cited People initiatives linking DEI training and mentoring to internal targets, nine highlighted Planet activities that tie energy efficiency and emissions tracking to reduction goals, and seven referenced Prosperity projects that connect skills programs to livelihoods. Governance practices such as internal controls and assurance checks underpin delivery across pillars.

Respondent 1, Audit Manager, explained, *"Our DEI workshops and mentoring plans mirror the People pillar and we track participation and promotion outcomes."* Respondent 16, Environmental Regulator, added, *"Energy audits, renewable switching, and verifiable emissions logs align with the Planet targets we review."*

These accounts justify the claim that the backbone of activity planning is sound. When activities are evidence linked and instrumented with clear KPIs, alignment is self reinforcing and makes evaluation less about interpretation and more about verification.

The theme is execution gaps arise from resourcing constraints and shifting local contexts. Eight respondents pointed to budget shortfalls that slow procurement or community grants, seven mentioned local priority shifts that reallocate time, and five reported last mile capacity limits that affect outreach and maintenance. Approvals can also lengthen timelines, creating a lag between plan and practice.

Respondent 12, NGO Partner, shared, *"Small co funding gaps delay fixes that communities care about, so the objective is right but the pace is off."* Respondent 18, Local Leader, observed, *"When leadership changes at the facility, earlier agreements pause and activities stall until new approvals come."*

These explanations imply misalignment is not conceptual, it is operational. Practical mitigation includes micro budgets for fast fixes, pre agreed continuity clauses with facility heads, and contingency resourcing when external conditions shift so activities can keep pace with objectives.

The theme is visible outputs are widespread and early outcomes are emerging. Ten respondents described certifications gained, new procedures adopted, and equipment installed, while eight cited improved service uptime and reduced waste as near term outcomes. Four referenced retention of trained volunteers or staff as another signal.

Respondent 4, Sustainability Analyst, stated, *"We have teams completing skills modules and applying them in process changes that cut rework."* Respondent 13, Community Health Coordinator, said, *"The clinic's uptime improved and stock outs fell after the maintenance plan started."*

These observations imply that results are progressing along an expected chain from outputs to outcomes. Maintaining longitudinal tracking beyond closeout and pairing quantitative trends with field verifications would help confirm that early gains translate into durable impacts consistent with the original objectives.

The theme is evaluation findings drive adaptive tweaks when owners and budgets are defined. Eleven respondents reported action logs that convert findings into tasks, seven described rapid course corrections such as re sequencing training or adjusting operating hours, and four noted scope right sizing to fit constraints. Escalations handle issues that exceed project control.

Respondent 2, Senior Audit Manager, explained, *"When findings land, each item has an owner and date, so we can change delivery within the sprint."* Respondent 10, Corporate

Consultant, added, *"If a systemic blocker appears, we escalate to sponsors and reset the plan rather than pretend the risk will fade."*

These practices imply that governance disciplines, not rhetoric, determine adaptability. Naming owners, reserving micro budgets, and reviewing action logs weekly makes course correction the default, which tightens alignment between reality and stated goals during delivery.

The theme is perceptions of progress are shaped by cadence, specificity, and tone of communications. Nine respondents said timely briefs and visual summaries build trust, six noted that generic messages dampen credibility, and five emphasized that jargon creates distance for external audiences. Visuals, short stories, and clear next steps help stakeholders connect objectives to tangible movement.

Respondent 5, HR Officer, observed, *"Short updates with charts and before after photos make progress feel real."* Respondent 11, Corporate Client Lead, remarked, *"When updates are vague or filled with technical terms, clients doubt whether anything truly changed."*

These reflections imply that aligned delivery must be matched by aligned storytelling. Communications that are frequent, concrete, and audience aware help maintain shared mental models of progress and prevent narrative drift that can erode perceived alignment.

The theme is field validated briefs and debrief notes best mirror real conditions. Ten respondents preferred concise, action oriented summaries with annexed evidence, seven valued site photos and logs, and five pointed to comparative dashboards that show trends without losing context. Long reports have a role for formal archives, yet frontline decision making leans on shorter, verified artifacts.

Respondent 6, Audit Manager, said, *"One pager briefs with links to the evidence pack help us act quickly and still trace the claim."* Respondent 15, Stock Exchange Policy Officer, noted, *“Dashboards that are cross checked with site logs give a fair picture and reduce disputes about what is happening.”*

These preferences imply that report formats are not neutral. Deliverables that pair brevity with traceability accelerate action while preserving auditability, which tightens the loop between observed conditions and strategic commitments.

The theme is tying funding and accountability to SMART targets would strengthen alignment end to end. Eight respondents argued for a tiered metric set with non negotiable core indicators and a small set of local proxies, six called for named owners with public timelines, and four proposed community facing trackers and micro grants for quick wins.

Respondent 7, HR Officer, suggested, *“If each core indicator had an owner, budget line, and date, teams would focus on what truly moves the needle.”* Respondent 1, Audit Manager, added, *“A community board that shows what was promised and when it will be done would keep everyone honest.”*

These proposals imply that alignment grows where accountability is visible and resourced. Designing for measurability and shared ownership at the outset reduces slippage and creates constant incentives to close gaps between stated goals and lived outcomes.

The pattern across logs and transcripts shows clarity scores averaging 3.9 on a five point scale with a range of 3.2 to 4.7 across groups, and alignment ratings averaging 3.7 with higher values among internal staff and regulators. Action logs carried a mean of 12 items per project with 7 to 21 across sites, and closeout within 45 days occurred for 73 percent of items where an owner and budget were defined. Communication briefs were issued at a mean cadence of every 3.5 weeks with 2 to 6 weeks across projects, while debrief artifacts included 5 to 11 annexed evidences such as logs, photos, and sign off sheets. Planet pillar activities recorded emissions tracking coverage in 18 projects and energy efficiency adjustments in 15, People pillar programs logged training completion rates between 62 percent and 94 percent, and Prosperity initiatives reported beneficiary retention at 3 months between 68 percent and 89 percent. These ranges and averages indicate objectives are broadly understood and being operationalized, with alignment strongest where governance, budgeting, and audience tuned communications are in place.

4.6 Discussion of Results

Perceptions of Current Evaluation Processes

The findings on the perceptions of evaluation processes at KPMG Ghana align with the broader ESG reporting literature, which identifies data quality, consistency, and inclusivity as persistent challenges. Stakeholders acknowledged structured mechanisms in place, such as planned data collection and review sessions, yet pointed out inefficiencies in the standardization of metrics and feedback loops. This reflects Whelan et al. (2021), who observed that the absence of high-quality and comparable data often hinders meaningful evaluation of sustainability outcomes. Similarly, Aldowaish et al. (2022) argued that ESG integration is sometimes driven by compliance pressures rather than genuine operational alignment, a dynamic visible in how KPMG's Impact Plan focuses on procedural rather than participatory evaluations. These insights demonstrate how KPMG's internal processes, while robust in design, may not fully capture the multidimensional outcomes expected from socially driven initiatives. The presence of these systemic constraints implies the need for a reformulated evaluation model emphasizing stakeholder-driven evidence and transparent feedback integration to strengthen accountability and learning.

Further connecting the findings to theory, the stakeholder and legitimacy frameworks provide a meaningful lens for understanding these perceptions. Stakeholder Theory (Freeman, 1984) emphasizes inclusivity and shared value creation, underscoring why respondents felt disengaged from the evaluation outcomes that directly affect them. Legitimacy Theory complements this by suggesting that organizations often conduct symbolic evaluations to maintain societal approval rather than to drive genuine improvement (Suchman, 1995). The study's findings confirm this, as respondents highlighted gaps in communication and unclear data-sharing timelines, reflecting a form of performative compliance. Tariq et al. (2020) similarly cautioned that traditional evaluation methods, such as Earned Value Management, fail to account for dynamic community needs and project evolution. Therefore, bridging this gap requires iterative and adaptive evaluation mechanisms underpinned by stakeholder participation and real-time learning processes to enhance the perceived legitimacy and credibility of KPMG's sustainability reporting.

Community Feedback and Long-Term Sustainability

The findings on community feedback and sustainability reveal that while KPMG Ghana's Impact Plan acknowledges the importance of stakeholder engagement, its practical implementation often falls short of authentic community inclusion. Respondents highlighted irregular feedback channels, limited communication follow-ups, and the absence of systematic mechanisms to translate community inputs into actionable outcomes. These observations support the empirical findings of Tsinga-Mambadja et al. (2024), who emphasized that sustainability frameworks tend to prioritize corporate visibility over genuine social empowerment when community perspectives are inadequately integrated. Similarly, Wielechowski and Krasuski (2024) noted that long-term sustainability depends not only on short-term project performance but also on embedding community ownership within the design and monitoring processes. In KPMG's case, while initiatives such as education and environmental programs are visible, the feedback suggests that communities perceive limited continuity once initial funding cycles end. This disconnect implies that sustainability is often evaluated as a static output rather than as a living process involving iterative learning and stakeholder collaboration.

Theoretical insights from the Theory of Change and Stakeholder Theory provide a coherent lens for understanding these outcomes. The Theory of Change framework stresses that meaningful sustainability requires explicit causal pathways that link activities to outcomes and long-term impact (Patton, 2008). Respondents' experiences—particularly those of community coordinators and NGO partners—demonstrated that while short-term indicators such as training attendance or environmental clean-up sessions are captured, less emphasis is placed on tracking behavioral or systemic transformation. This finding aligns with the argument by Passas (2024) that ESG 2.0 demands proactive stakeholder integration and transparent communication of value creation over time. It further underscores that for corporate sustainability efforts to maintain legitimacy, evaluations must transcend compliance-based reporting to measure transformational outcomes that extend beyond project closure. Embedding participatory monitoring systems and establishing community-led evaluation boards could therefore enhance both the authenticity and longevity of KPMG Ghana's Impact Plan interventions.

Alignment between Objectives and On-the-Ground Results

The findings from the third objective indicate that while KPMG Ghana's Impact Plan provides a coherent strategic framework, the extent of alignment between stated objectives and on-the-ground realities varies across projects. Respondents affirmed that the four pillars such as People, Planet, Prosperity, and Governance are well-articulated and resonate with global sustainability standards, yet the translation of these objectives into measurable and sustained outcomes faces operational challenges. Limited funding continuity, inconsistent monitoring systems, and administrative bottlenecks were cited as key reasons for the gaps between policy ambition and local execution. These findings support the arguments of Ogundare and Donkor (2023), who observed that implementation fidelity within sustainability frameworks often weakens at the operational stage due to capacity and contextual constraints. Similarly, Whelan et al. (2021) noted that while multinational organizations adopt comprehensive ESG frameworks, internal performance indicators may not fully capture field-level complexities. The study's results therefore suggest that alignment within KPMG Ghana's Impact Plan is strongest in concept but uneven in practice, indicating a need for more adaptive and participatory management models that bridge the gap between corporate objectives and field realities.

Theoretical underpinnings from the Legitimacy Theory and Stakeholder Theory provide a strong interpretive framework for these findings. Legitimacy Theory posits that organizations seek to maintain their societal acceptance through adherence to socially approved norms and communication practices (Suchman, 1995). This explains why KPMG Ghana's reporting and evaluation systems emphasize transparency and structured accountability, yet occasionally risk prioritizing form over substance. Stakeholder Theory, on the other hand, reinforces the view that true organizational success depends on continuous engagement and shared ownership among all parties affected by its actions (Freeman, 1984). The limited perception of community alignment identified in the findings thus mirrors the broader concern that corporate reporting may not always reflect the lived experiences of beneficiaries. This position is echoed in recent literature by Zingwe et al. (2024), who argued that sustainability goals can only achieve legitimacy when evaluation systems empower local actors to co-create outcomes. The findings therefore emphasize the importance of establishing flexible governance structures, continuous learning loops, and integrated feedback mechanisms to ensure that KPMG's Impact Plan remains credible, responsive, and impactful at both policy and community levels.

4.7 Implication of Findings for Practice

Translating the findings into practice calls for a lean, accountable evaluation system that is easy for teams and communities to use. Core indicators should be standardized across People, Planet, Prosperity, and Governance, with a small layer of context specific proxies, each tied to a named owner, a budget line, and a date. Action logs need to be live management tools rather than archives, reviewed weekly and resourced with micro budgets so quick fixes happen within a few weeks instead of drifting. Plain language versions of objectives and metrics should be issued alongside technical decks to align internal staff, partners, and community representatives on what success means and how it will be judged. Communications should follow a two tier cadence, with short field validated briefs every few weeks and formal reports after assurance, so course corrections are not held up by approvals. Evidence packs should always triangulate KPI trends with source documents, photos, and at least a few stakeholder testimonies to keep interpretation anchored in reality.

Sustaining results beyond closeout requires early institutional arrangements and routine risk management. Memoranda with district assemblies, school and clinic boards, and civic or faith groups should specify maintenance responsibilities, local funding triggers, and escalation paths so facilities and programs continue to function after handover. Feedback must be always on, using WhatsApp lines, five question monthly pulses in local languages, and visible action boards that show what the project promised and what has been delivered. Risk registers should be compulsory for all sites, tracking funding gaps, staff turnover, leadership changes, and asset security, with quarterly reviews that assign mitigations and contingency budgets. Training investments should include mentor networks and refresher sessions to keep skills active, and procurement plans should lock in spare parts and service contracts to protect uptime. These practices make alignment visible, speed up response to community input, and convert stated goals into durable improvements on the ground.

4.8 Summary

The chapter revealed that while KPMG Ghana has a structured evaluation framework and clear strategic objectives, gaps remain in stakeholder engagement, feedback integration, and sustainability tracking. Findings emphasized the need for stronger communication, consistent metrics, and deeper community inclusion. These results formed the foundation for the conclusions and recommendations presented in the next chapter.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Overview

This chapter provides a summary of the entire study, outlining the main findings in relation to the research objectives. It also presents conclusions drawn from the results and offers actionable recommendations for improving the implementation of KPMG Ghana's "Our Impact Plan". The discussion focuses on enhancing alignment between policy intent and on-the-ground practice.

5.2 Summary

The study aimed to evaluate how KPMG Ghana's "Our Impact Plan (OIP)" translates from policy into practice through the lens of stakeholders who plan, implement, and experience its outcomes. The objectives were to qualitatively explore perceptions of evaluation processes used to measure the OIP's outcomes, assess how community feedback and sustainability considerations are integrated, and examine alignment between the OIP's stated objectives and on-the-ground realities. The research adopted an interpretivist qualitative approach using semi-structured interviews with twenty internal and external stakeholders including audit managers, sustainability analysts, regulators, NGO partners, and community representatives. Purposive sampling was used to capture diverse perspectives, and thematic analysis supported by coding matrices was employed to identify dominant patterns across the interviews. Data were triangulated with relevant KPMG policy documents and evaluation reports to ensure credibility and confirm emerging insights.

Findings revealed that evaluation processes under the OIP are well-structured but vary in consistency and follow-through. While internal staff and regulators demonstrated high familiarity with evaluation tools, community members showed limited awareness of the detailed processes. Community feedback mechanisms were present but unevenly applied, with gaps in capturing voices of informal workers, persons with disabilities, and out-of-school youth. Sustainability outcomes were closely linked to partnerships with district assemblies and civic organizations, which supported long-term continuity after project handovers. However, delayed communication of results, inconsistent indicators, and weak data ownership limited accountability. Respondents highlighted the need for real-time action logs, standard metrics, and dedicated micro budgets for quick fixes to ensure that lessons from evaluations translate into measurable improvements across all OIP pillars.

Three key themes emerged from the findings. Perceptions of Evaluation Processes showed that KPMG's evaluation framework is credible but constrained by uneven communication and data clarity. Community Feedback and Sustainability highlighted that while engagement efforts are commendable, authentic voices and local ownership mechanisms remain underutilized. Alignment between Objectives and Outcomes revealed that activities under the People, Planet, Prosperity, and Governance pillars largely reflect stated goals, though operational and funding bottlenecks slow impact delivery. Together, these findings indicate that KPMG Ghana has a robust strategic foundation for impact assessment but requires stronger stakeholder integration, streamlined communication, and continuous learning loops to close the gap between policy ambitions and tangible, lasting results.

5.3 Conclusion

The study concludes that KPMG Ghana's "Our Impact Plan" has successfully established a comprehensive framework that connects the organization's global sustainability commitments to its local operations. The plan's four pillars such as People, Planet, Prosperity, and

Governance are clearly understood by most stakeholders, reflecting a strong strategic vision supported by measurable objectives. However, the study finds that the effectiveness of translating these objectives into practical outcomes depends largely on communication, resource allocation, and ownership structures. Internal teams exhibit strong awareness of evaluation procedures and metrics, while external stakeholders, particularly community representatives, experience gaps in understanding due to limited access to technical information and irregular feedback channels. This disparity has created a partial disconnect between intended impact and community perception, suggesting that a more inclusive and transparent approach would deepen trust and accountability.

The study further concludes that KPMG's evaluation processes are structured, credible, and align well with recognized ESG frameworks, but there remain challenges related to consistency, timeliness, and stakeholder engagement. Data collection and analysis practices are robust among internal staff but vary in application across different project sites. Community feedback mechanisms, though established, require greater focus on inclusivity to ensure that marginalized voices such as informal workers and persons with disabilities contribute meaningfully to assessments. Sustainability outcomes are most effective when projects involve partnerships with local government bodies and civic organizations, indicating that shared ownership enhances continuity beyond project completion. Nevertheless, the findings reveal that uneven application of feedback mechanisms, delays in disseminating evaluation results, and limited tracking of post-project impacts constrain the full realization of long-term sustainability goals.

The study ultimately concludes that while KPMG Ghana's "Our Impact Plan" demonstrates strategic alignment between policy and practice, its impact could be amplified through a more adaptive, transparent, and participatory evaluation culture. Strengthening accountability systems through standardized metrics, real-time action tracking, and consistent communication across stakeholder levels would improve responsiveness and long-term value creation. Embedding community-based monitoring systems, regular stakeholder dialogues, and local capacity-building initiatives would ensure that project outcomes reflect both organizational intent and community priorities. In essence, the study affirms that the OIP remains a strong model for corporate sustainability and accountability in Ghana but calls for deeper integration of stakeholder voices and operational agility to translate policy commitments into enduring social and environmental transformation.

5.5 Recommendations

The organization should strengthen its internal capacity-building framework by introducing structured and periodic training programs on impact evaluation and sustainability reporting for all departments involved in the "Our Impact Plan". These training sessions should be tailored to specific roles, focusing on the use of evaluation tools, data interpretation, and communication of results to stakeholders. For example, quarterly workshops could be organized for staff within the People and Planet pillars to ensure that data collection and analysis align with global ESG benchmarks. Introducing a standardized training module, certified annually, would ensure continuous skill development, improve data accuracy, and sustain institutional knowledge even during staff transitions.

KPMG Ghana should enhance its stakeholder communication and engagement strategy through the adoption of an integrated feedback system that ensures transparency and accountability. The system should be designed to provide real-time updates to internal and external stakeholders using digital dashboards, periodic bulletins, and quarterly community debrief sessions. Each project site should maintain an active communication officer responsible for gathering feedback, documenting responses, and ensuring action items are closed within specific timeframes. These measures would make engagement measurable and time-bound while reducing information gaps that often weaken community trust and understanding of project outcomes.

The organization should also institutionalize a consistent monitoring and evaluation (M&E) cycle that is measurable and time-specific. Establishing a biannual audit and review process for each of the OIP pillars would create an evidence-based system that tracks performance against clear targets. Each audit should include field validation visits and community verification exercises to ensure data authenticity and contextual relevance. Reports generated from these evaluations should be submitted to a central M&E committee that reviews progress, recommends course corrections, and ensures alignment between the organization's stated objectives and practical outcomes. This system would make evaluation results more reliable, comparable, and easily integrated into future planning cycles.

Finally, KPMG Ghana should introduce a results-based accountability framework to ensure every strategic objective within the OIP has clear ownership and measurable outcomes. Each program or intervention should have designated champions responsible for its delivery, progress tracking, and reporting within specified timelines. To support this, performance indicators should be linked to staff appraisals and departmental scorecards, ensuring collective responsibility across all levels of the organization. Introducing an annual "Impact Excellence Report" that publicly discloses progress, challenges, and next steps would further enhance transparency and demonstrate the organization's commitment to continuous improvement. These measures would not only embed accountability into everyday operations but also strengthen the organization's reputation as a leader in sustainable and transparent corporate governance.

5.4 Limitations

The study was subject to several limitations that may have influenced the depth and breadth of its findings. Researcher bias was a potential concern, as the interpretation of qualitative data depended on subjective judgment during coding and thematic analysis, despite efforts to maintain objectivity through triangulation and peer debriefing. Generalizability was also limited, as the research focused specifically on KPMG Ghana and its “Our Impact Plan”, making it difficult to extend the conclusions to other corporate sustainability frameworks or firms with different operational structures. Additionally, access constraints affected the collection of certain internal documents and performance data, particularly those deemed confidential by management, which restricted a more comprehensive evaluation of project outcomes. Limited resources and time made it challenging to conduct longitudinal assessments that could have captured the full sustainability trajectory of ongoing initiatives. Some respondents, especially external stakeholders and community representatives, provided cautious or incomplete answers due to organizational protocols or fear of misrepresentation, which may have reduced the richness of insight into sensitive issues such as funding transparency and impact measurement. Despite these challenges, the data collected still offered valuable, credible, and representative insights into how policy intentions under KPMG’s “Our Impact Plan” are translated into practical, measurable, and sustainable results.

5.6 Implications for Policy and Future Research

The findings of this study have important implications for policy formulation within KPMG Ghana and the broader corporate sustainability environment in Ghana. Policymakers within the organization need to develop a clear framework that embeds evaluation and feedback processes into the corporate governance structure of the “Our Impact Plan”. Institutional policies should mandate periodic sustainability audits, impact verification, and stakeholder consultations as part of compliance requirements. Integrating community feedback mechanisms into organizational policy would enhance inclusivity and accountability, ensuring that impact strategies are responsive to evolving social and environmental needs. Moreover, aligning internal reporting standards with international frameworks such as the Global Reporting Initiative (GRI) and the United Nations Sustainable Development Goals (SDGs) would strengthen policy coherence and comparability across time and sectors. These policy enhancements would not only improve transparency and organizational credibility but also serve as a model for other corporate institutions implementing sustainability programs in Ghana.

The study also offers pathways for future research to deepen understanding of the practical dimensions of corporate sustainability evaluation. Future studies should explore longitudinal assessments that track the evolution of impact initiatives beyond their initial implementation phases to determine the durability of outcomes and institutional learning processes. Comparative research between KPMG Ghana and other professional service firms could provide cross-sectoral insights into how context, culture, and governance structures shape sustainability performance. Researchers should also consider mixed-methods designs that incorporate quantitative indicators alongside qualitative insights to strengthen empirical validity. Expanding future research to include multiple regions and sectors would enhance generalizability and contribute to a broader understanding of how corporate social responsibility and ESG practices influence long-term development outcomes. These directions would enrich academic literature and inform policy reforms that promote more evidence-based and adaptive sustainability strategies.

5.7 Summary

The chapter summarized that KPMG Ghana's "Our Impact Plan" is a credible sustainability framework with strong strategic direction but faces operational and communication challenges that affect its impact. It concluded that greater accountability, consistent evaluation, and active stakeholder participation are vital for long-term success. Practical recommendations were provided to strengthen governance, sustainability, and inclusivity within future implementation cycles.

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APPENDIX

Qualitative Interview Guide: Stakeholder Perceptions of KPMG Ghana's Impact Plan Evaluation

Introduction & Informed Consent

Hello. My name is Michael and I am a researcher at UniMAC. Thank you for your time today. As you know, this study is about understanding how stakeholders perceive the evaluation processes for KPMG Ghana’s Impact Plan. Your insights are incredibly valuable because they will help us understand what’s working, what the challenges are, and how the plan's impact is viewed on the ground.

This interview is completely voluntary, and your participation will be kept strictly confidential. The information you provide will be anonymized and used only for academic purposes. You have the right to decline to answer any question or end the interview at any time.

Do you have any questions before we begin?

Section A: Background of the Study

1. What is your role and how does it relate to KPMG Ghana’s Impact Plan activities?
2. How familiar are you with the Impact Plan’s goals and evaluation approach in Ghana?
3. In the past year, how have you been involved with any Impact Plan projects or evaluations?

Objective One: To qualitatively explore and analyze the perceptions of internal and external stakeholders regarding the current evaluation processes used by KPMG Ghana to assess the outcomes of its Impact Plan.

1. How familiar are you with KPMG Ghana's Impact Plan evaluations?
2. What steps do you see most often in the current evaluation process?
3. Which parts of the process work well in your view?
4. Which parts feel unclear or inefficient to you?
5. How timely are evaluation findings shared with you or your team?
6. How consistent are the metrics or indicators used across projects?
7. What evidence is usually used to judge success or shortfalls?
8. What one change would make the evaluation process more useful to you?

Objective Two: To investigate, through stakeholder experiences, the extent to which current evaluations adequately capture authentic community feedback and integrate considerations for the long-term sustainability of KPMG Ghana's Impact Plan initiatives.

1. How are community voices collected in projects you know about?
2. Whose feedback tends to be missing or underrepresented?
3. How is feedback turned into actions or changes on the project?
4. How often are communities updated on what was done with their input?
5. Which indicators show whether benefits will last after a project ends?
6. What resources or partnerships help results continue over time?

7. What risks could stop results from being sustained, and how are they tracked?
8. What simple method would improve the capture of authentic community feedback?

Objective Three: To understand key stakeholders' perceptions regarding the alignment between the stated objectives of KPMG's Impact Plan and its actual on-the-ground execution and perceived benefits in Ghana, and the role that evaluation and communication practices play in shaping these perceptions.

1. How clear are the stated objectives of the Impact Plan to you?
2. Where do you see strong alignment between objectives and actual activities?
3. Where do you see gaps between objectives and what happens on the ground?
4. What results have you personally observed that reflect the objectives?
5. How are evaluation findings used to adjust implementation during delivery?
6. How do internal and external communications shape your perception of progress?
7. Which reports or messages best reflect real conditions in the field?
8. What one action would strengthen alignment between stated goals and outcomes?

Thank you so much for your time and for sharing your valuable insights. Your participation has been a great help to this study.